

Información del Plan Docente

Academic Year	2018/19
Subject	27611 - Business Taxation
Faculty / School	109 - Facultad de Economía y Empresa
Degree	450 - Degree in Marketing and Market Research
ECTS	6.0
Year	2
Semester	First semester
Subject Type	Compulsory
Module	---

1.General information**1.1.Aims of the course****1.2.Context and importance of this course in the degree****1.3.Recommendations to take this course****2.Learning goals****2.1.Competences****2.2.Learning goals****2.3.Importance of learning goals****3.Assessment (1st and 2nd call)****3.1.Assessment tasks (description of tasks, marking system and assessment criteria)****4.Methodology, learning tasks, syllabus and resources****4.1.Methodological overview**

The methodology followed in this course is oriented towards the achievement of the learning objectives. Different teaching methods will be used in the process of learning: it will use the expository teaching techniques for the lectures as well as other participatory techniques to encourage student participation. This second type of activities allow the implication of students in their learning process and allow the teacher to notice the problems and questions that may arise throughout the different topics.

In addition to classes, the student will have to make an effort to learn to manage the fundamental contents of the course, with the continued support of tax law.

4.2.Learning tasks

The course includes the following learning tasks:

- **Lectures.** The teacher will explain the essential elements of the syllabus. The exams will be done in these classes.
- **Practice sessions.** Three kind of activities can take place in these classes:
 - o Activities to learn theoretical concepts with the active participation of students.
 - o Activities to solve exercises.
 - o Activities to learn the management of software related to taxation.
- **Tutorials.** They allow a more direct and personal support to students, explaining doubts about the contents of the course, guiding them in the study and resolution of exercises. These tutorials can be individual or in group.

* **Practice sessions (P6)** are expected to be held in the classroom in groups of 2 or 3 people, although it is possible that one of them is made by way of tutorials.

4.3.Syllabus

The course will address the following topics:

- Topic 1. Basis of the tax system. Elements of Tax Liability.
- Topic 2. Property Tax and Tax on Economic Activities.
- Topic 3. Value Added Tax.
- Topic 4. Corporate Tax.
- Topic 5. Personal Income Tax.

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>)

4.5.Bibliography and recommended resources